

PART B - FEE(S) TRANSMITTAL

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WASHINGTON OFFICE

23373

CUSTOMER NUMBER

SUGHRUE MION, PLLC
2100 PENNSYLVANIA AVENUE, NW
SUITE 800
WASHINGTON, DC 20037



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I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

| APPLICATION NO. | FILING DATE | FIRST NAMED INVENTOR | ATTORNEY DOCKET NO. | CONFIRMATION NO. |
|-----------------|-------------|----------------------|---------------------|------------------|
| 10/589,610 | 08/16/2006 | Masato KOBAYAKAWA | Q80166 | 8635 |

TITLE OF INVENTION: GALLIUM NITRIDE-BASED COMPOUND SEMICONDUCTOR MULTILAYER STRUCTURE AND PRODUCTION METHOD THEREOF

| APPLN. TYPE | SMALL ENTITY | ISSUE FEE | PUBLICATION FEE | PREV. PAID ISSUE FEE | TOTAL FEE(S) DUE | DATE DUE |
|----------------|--------------|-----------|-----------------|----------------------|------------------|------------|
| nonprovisional | NO | \$1510.00 | \$300.00 | \$0.00 | \$1,810.00 | 12/19/2008 |

| EXAMINER | ART UNIT | CLASS-SUBCLASS |
|-------------|----------|----------------|
| Ngan V. NGO | 2893 | |

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363)

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.

"Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) ATTACHED. Use of a Customer Number is required.

2. For printing on the patent front page list

(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,

(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 Sughrue Mion, PLLC

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3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE (B) RESIDENCE: (CITY and STATE OR COUNTRY)

SHOWA DENKO K.K. Tokyo, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are submitted:

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5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

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Authorized Signature

Date

December 18, 2008

Typed or Printed Name

Abraham J. Rosner

Registration No.

33,276

Modified PTOL-85 (Rev. 08/08 Approved for use through 08/31/2010.)

12/19/2008 SSESHE2 00000027 194880 10589610

01 FC:1501 1510.00 DA
02 FC:1504 300.00 DA

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